

Class 3 - Short Life Trade Fixtures

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Examples of Class 3 Property Include:

- Alarm Systems Photo Processing Equip. & Cameras
- Automotive Emission Testing Equip. Pneumatic Tube Systems (Banks)
- Bank ATM Machines "Rent-to-Own" Merchandise
- Cash Registers Reservation Terminals
- Cameras & Photo Processing Equip. Small Equipment Rentals
- Drive-up Windows (Banks) Shopping Carts
- Fax Machines Telephone Equipment & Systems
- Microwave Communications Equip. Television Cameras
- Music, Stereo and Sound Systems Vending Machines
- Office Machines Video Game Machines

The following schedule is recommended for valuing Class 3 property in the 2011 assessment year:

Year	of Acquisition	Percent Good of Acquisition	Cost
2010		81%	
2009		63%	
2008		50%	
2007		35%	
2006 and prior		18%	

Class 3, Short Life Trade Fixtures, is Defined as:

Trade fixtures such as electronic equipment and office machines subject to rapid functional, economic obsolescence or severe wear and tear.

Refer to [Class 12](#) for computer and data processing equipment.